

Message Text

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PAGE 01 STATE 094698

61

ORIGIN TRSE-00

INFO OCT-01 EUR-25 ISO-00 EB-11 L-03 CIAE-00 INR-10

NSAE-00 RSC-01 H-03 SS-20 NSC-07 COME-00 OMB-01 /082 R

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R 081358Z MAY 74

FM SECSTATE WASHDC

TO AMEMBASSY WARSAW

UNCLAS STATE 094698

EO 11652: N/A

TAGS: EFIN

SUBJECT: U.S.-POLISH TAX CONVENTION

REF: WARSAW 2328

1. POLISH REVISION OF ARTICLE 2(2) (B) (IV) POSES PROBLEMS FOR U.S. UNLESS IT IS INTENDED TO APPLY ONLY IN CASES WHERE THE TAX IS IMPOSED IN LIEU OF THE INCOME TAX THAT WOULD OTHERWISE BE LEVIED. IT IS ONLY IN SUCH CASES THAT THE TURNOVER TAX WOULD BE ALLOWED AS A CREDIT AGAINST U.S. INCOME TAX. POLISH REVISION, I.E., "TURNOVER TAX, IF IT IS CHARGED AGAINST INCOME", COULD BE INTERPRETED MORE BROADLY. U.S. SUGGESTS INSERTING: "TURNOVER TAX IF CHARGED AGAINST INCOME IN LIEU OF AN INCOME TAX OTHERWISE APPLICABLE." IF THIS LANGUAGE IS NOT ACCEPTABLE, THEN EMBASSY SHOULD REQUEST EXPLANATION WITH EXAMPLES OF POLISH STATEMENT THAT "A SITUATION MAY OCCUR, HOWEVER, IN WHICH BOTH THESE TAXES (TURNOVER AND INCOME) ARE APPLIED JOINTLY IN A LUMP-SUM FORM."

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2. DELETION OF "INTERGOVERNMENTAL" AND INSERTION

OF "SPECIAL" IN PARAGRAPHS (2) AND (3) OF ARTICLE 21
IS ACCEPTABLE. RUSH

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Message Attributes

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